

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR THE BOARD OF ACCOUNTANCY

In the Matter of
Andrew A. Ruhland, Ltd.
Permit to Practice No. 01064

**FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND RECOMMENDATION**

The above-entitled matter came on for a prehearing conference before Administrative Law Judge Allan W. Klein on June 9, 2003, at the Office of Administrative Hearings in Minneapolis, Minnesota. Michele M. Owen, Assistant Attorney General, 525 Park Street, Suite 200, St. Paul, Minnesota 55103-2106, appeared on behalf of the Board of Accountancy ("the Board"). There was no appearance by or on behalf of the Respondent, Andrew A. Ruhland, Ltd. The record in this matter closed at the conclusion of the prehearing conference on June 9, 2003.

This Report is a recommendation, not a final decision. The Board will make the final decision after a review of the record. The Board may adopt, reject or modify the Findings of Fact, Conclusions, and Recommendations contained herein. Pursuant to Minn. Stat. § 14.61, the final decision of the Board shall not be made until this Report has been made available to the parties to the proceeding for at least ten days. An opportunity must be afforded to each party adversely affected by this Report to file exceptions and present argument to the Board. Parties should contact Dennis J. Poppenhagen, Executive Secretary, Board of Accountancy, Suite 125, 85 East Seventh Place, St. Paul, Minnesota 55101, (telephone no. (612) 296-7937), to ascertain the procedure for filing exceptions or presenting argument.

STATEMENT OF ISSUE

The issues in this contested case proceeding are whether or not Respondent failed to submit practice monitoring reports to the Board by June 30, 2001 in violation of Minn. R. 1100.9200; failed to respond to communications from the Board and failed to appear at a conference with the Board's Complaint Committee, in violation of Minn. R. 1100.0600; and violated a statute or rule the Board is empowered to enforce within the meaning of Minn. Stat. § 326.229, subd. 4(a)(1); and, if so, whether disciplinary action should be taken against the license of the Respondent on the grounds set out in Minn. Stat. § 326.229, subd. 4.

Based upon the foregoing Findings of Fact, the Administrative Law Judge makes the following:

FINDINGS OF FACT

1. The Board of Accountancy issued the Respondent, Andrew A. Ruhland, Ltd., a CPA firm permit on January 24, 1997.

2. The Notice of and Order for Prehearing Conference and Hearing in this matter was served upon the Respondent by first class mail on May 6, 2003, at 12800 Industrial Blvd, #100, Plymouth, MN 55441. It was received on May 7, and the return receipt was returned to the Board on May 8.

3. The Notice of and Order for Prehearing Conference and Hearing mailed to the Respondent included the following notice:

If Respondent fails to appear at the prehearing conference, settlement conference, or the hearing without prior consent of the Administrative Law Judge or if Respondent fails to comply with any interlocutory order of the Administrative law Judge, Respondent shall be deemed in default of this matter. Upon default, the allegations or issues set forth herein may be taken as true or deemed proved without further evidence, and the Board may revoke, suspend, and/or take other action against Respondent's CPA firm permit in the State of Minnesota.

(Emphasis in original.)

6. The Respondent did not file any Notice of Appearance with the Administrative Law Judge or make any prehearing request for a continuance or any other relief. The Respondent did not appear at the prehearing conference scheduled for June 9, 2003, or have an appearance made on its behalf.

7. Because the Respondent failed to appear at the prehearing conference in this matter, it is in default. Pursuant to Minn. R. 1400.6000, the allegations contained in the Notice of and Order for Prehearing Conference and Hearing are hereby taken as true and incorporated into these Findings of Fact.

Based upon the foregoing Findings of Fact, the Administrative Law Judge makes the following:

CONCLUSIONS

1. The Board and the Administrative Law Judge have jurisdiction in this matter pursuant to Minn. Stat. §§ 14.50, 214.10, and 326.229.

2. The Board has given proper notice of the hearing in this matter and has fulfilled all relevant substantive and procedural requirements of law or rule.

3. The conduct described in the Notice of and Order for Prehearing Conference and Hearing constitutes a violation of Minn. Stat. §§ 326.20, 326.229, subd. 4(a)(1), and Minn. R. 1100.0600 and 1100.9200.

Based upon the foregoing Conclusions, the Administrative Law Judge makes the following:

RECOMMENDATION

IT IS HEREBY RECOMMENDED: that disciplinary action be taken against the CPA firm permit to practice of Andrew A. Ruhland, Ltd.

Dated: June 10, 2003

s/Allan W. Klein
ALLAN W. KLEIN
Administrative Law Judge

NOTICE

Pursuant to Minn. Stat. § 14.62, subd. 1, the agency is required to serve its final decision upon each party and the Administrative Law Judge by first class mail.

Reported: Tape Recorded (one tape).